

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF NORTH CAROLINA
DURHAM DIVISION**

IN THE MATTER OF:

Oscar J. Moreno

Debtor(s)

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No. B-10-80942 C-13D

ORDER DENYING CONFIRMATION OF PLAN

On January 20, 2011, a hearing was held on Objection by the IRS to confirmation of the Debtor's proposed plan. At the hearing, Koury Hicks, Esq. appeared on behalf of the Debtor; Scott L. Little, Esq. appeared on behalf of the IRS; and, Benjamin E. Lovell, Esq. appeared on behalf of the Standing Trustee. The Court, after considering the Objection and having heard and considered the statements of counsel and the attorney for the Trustee, finds that the Objection should be sustained; therefore, it is ORDERED:

1. IRS's Objection to confirmation of the Debtor's proposed plan is sustained and the proposed plan is not confirmed.

2. The Debtor shall have 60 days from January 20, 2011, within which to amend her proposed plan, or file a new proposed plan, and in the event an amended or new proposed plan is not timely filed, this case shall be automatically dismissed upon Motion of the Standing Trustee without further notice and hearing.

PARTIES IN INTEREST

Page 1 of 1
10-80942 C-13D

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